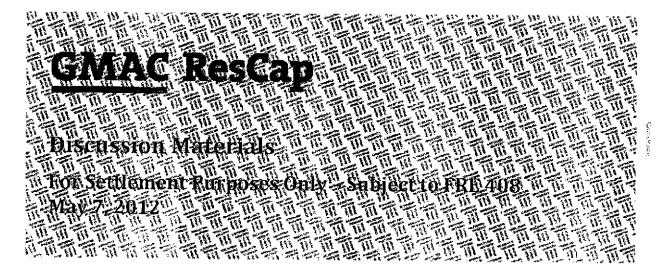
Exhibit 16

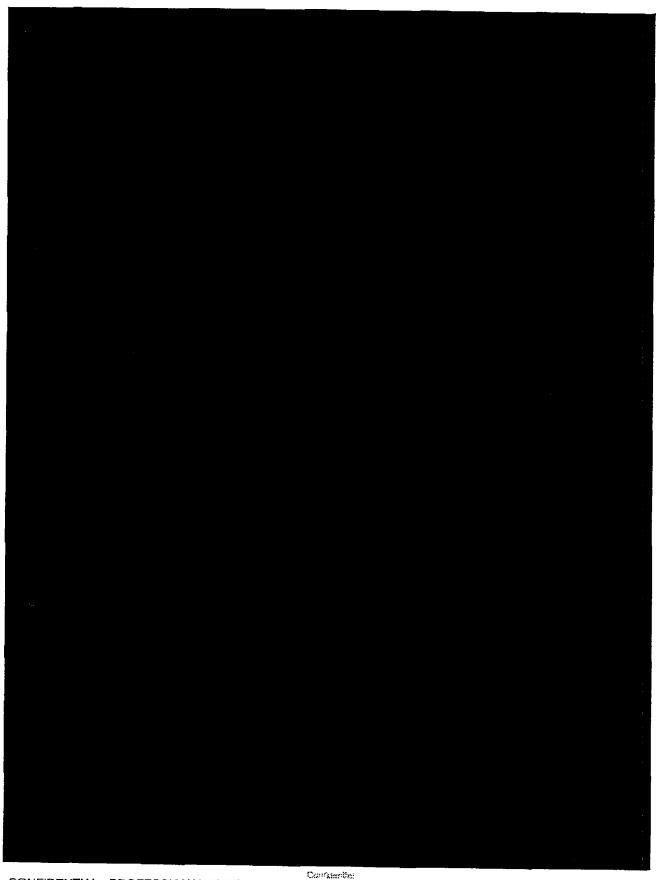
FOR SETTLEMENT DISCUSSION PURPOSES ONLY SUBJECT TO MATERIAL CHANGE

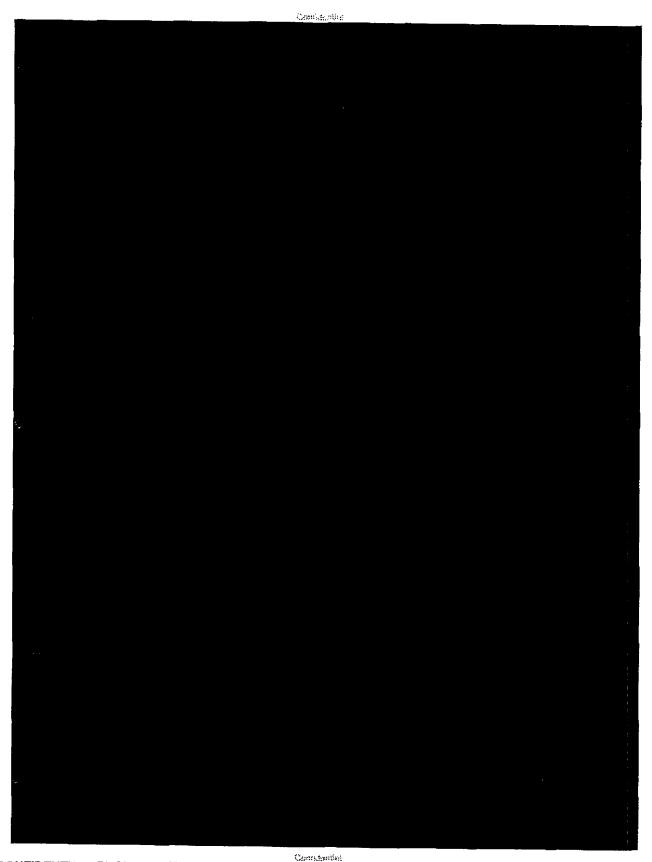


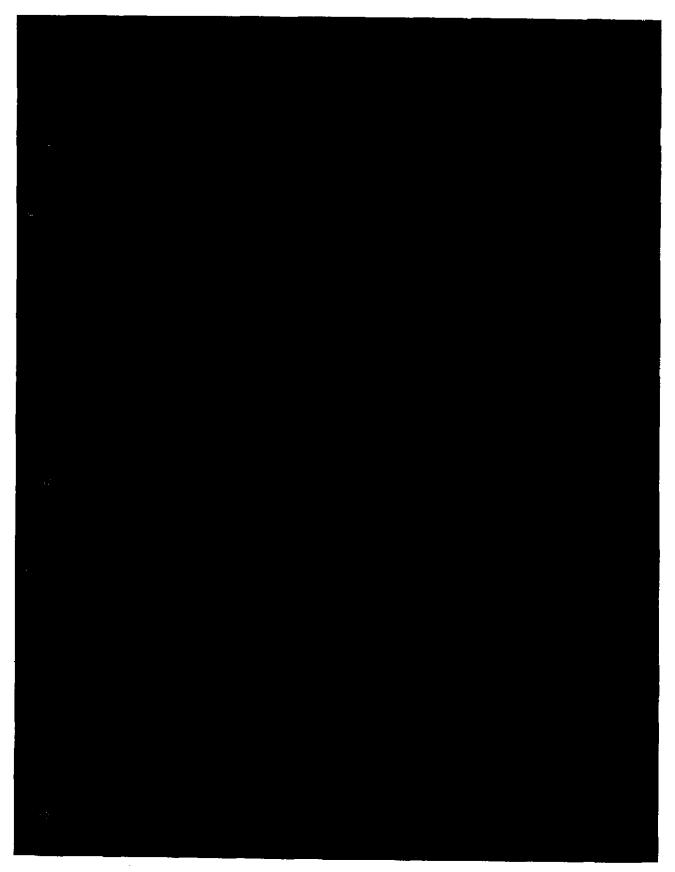
CENTER VIEW PARTNERS

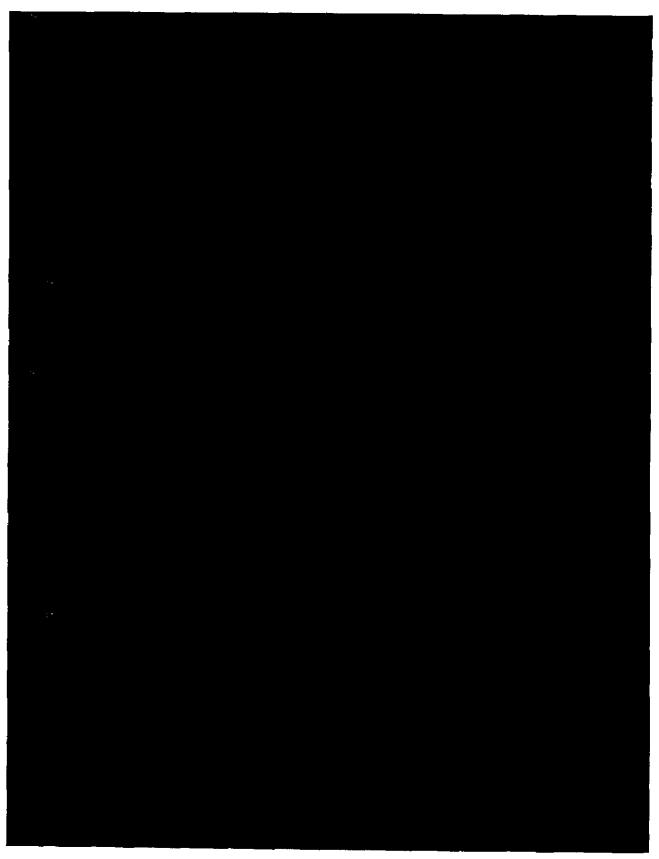
ATTORNEY - CLIENT PRIVILEGE
PREPARED IN ANTICIPATION OF LITIGATION

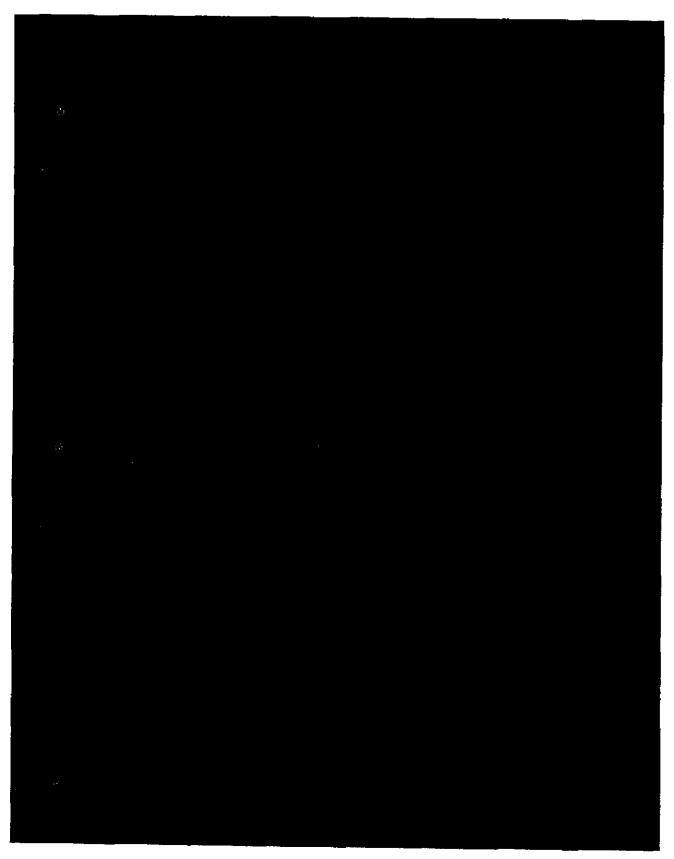


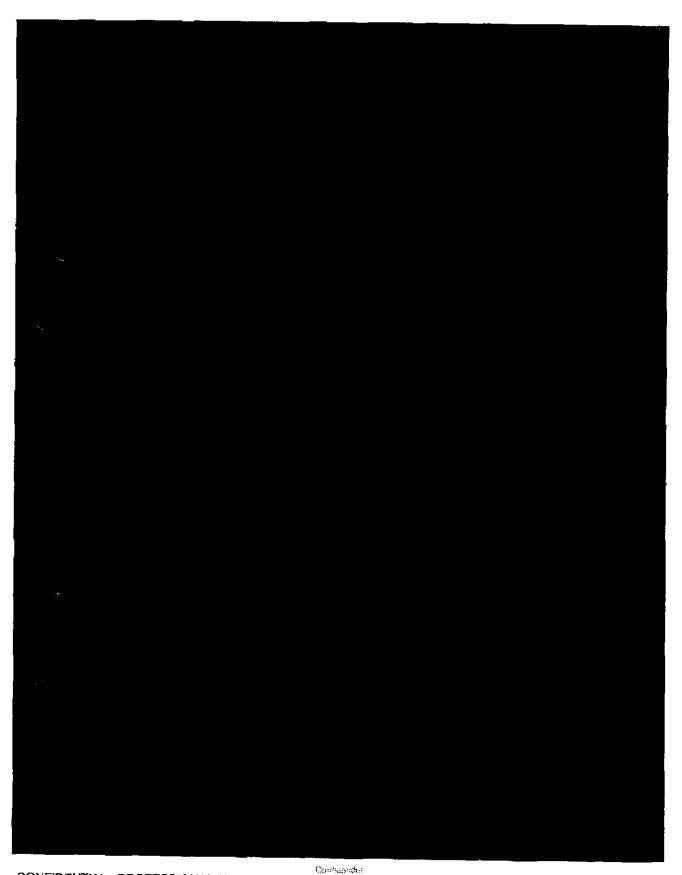


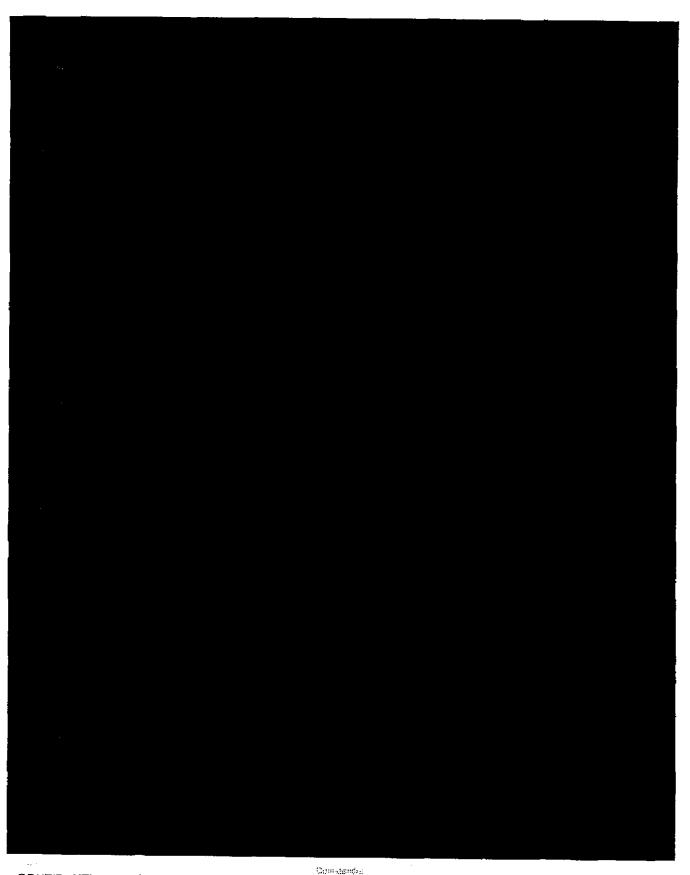


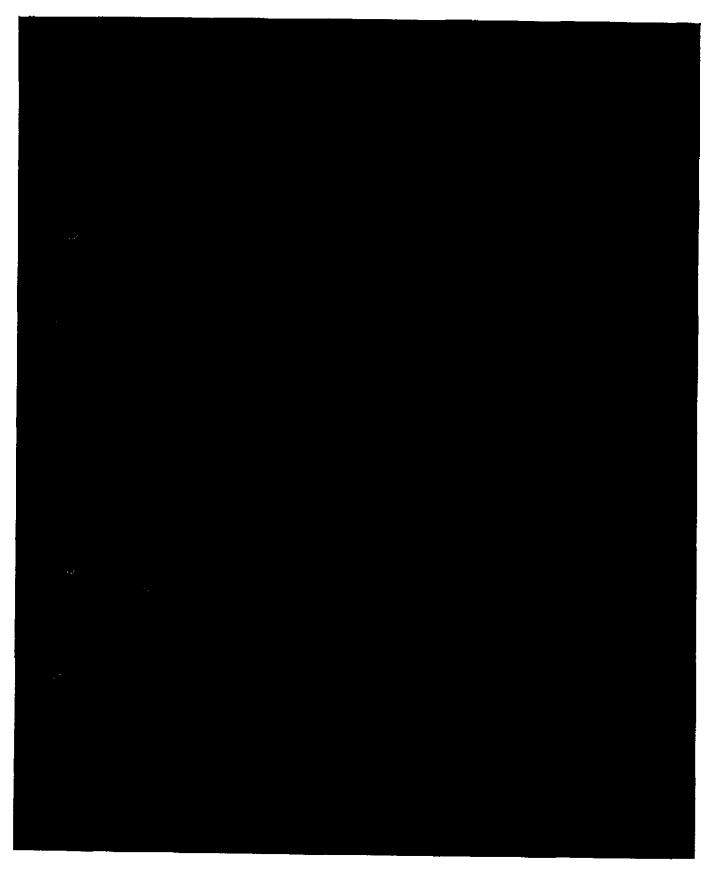












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